

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Valparaiso Community Schools (6560)

| 1006 Category | Account | FY 1997 | FY 2006 | FY 2007 | 10 Year Increase | 1 Year Increase |
|---|--|---------------------|---------------------|---------------------|------------------|-----------------|
| Student Academic Achievement | | | | | | |
| | 11100 Elementary | \$5,877,791 | \$7,690,686 | \$7,699,439 | 31% | 0% |
| | 11200 Middle/Junior High | \$3,725,575 | \$4,612,002 | \$4,671,730 | 25% | 1% |
| | 11300 High School | \$4,886,119 | \$5,860,706 | \$5,892,477 | 21% | 1% |
| | 11430 Distributive Education | \$57,021 | \$146,085 | \$151,520 | 166% | 4% |
| | 11440 Health Occupations | \$667 | \$58,324 | \$59,850 | > 500% | 3% |
| | 11450 Consumer and Homemaking | \$134,703 | \$198,337 | \$149,513 | 11% | -25% |
| | 11470 Business Education | \$75,310 | \$143,104 | \$68,368 | -9% | -52% |
| | 11480 Industrial Education A | \$58,183 | \$222,744 | \$242,062 | 316% | 9% |
| | 11490 Industrial Education B | \$68,661 | \$120,720 | \$115,984 | 69% | -4% |
| | 11620 Middle/Junior High | \$0 | \$26,854 | \$36,690 | n/a | 37% |
| | 11630 High School | \$218 | \$296,431 | \$236,837 | > 500% | -20% |
| | 11910 Competency Testing | \$0 | \$10,800 | \$1,358 | n/a | -87% |
| | 11920 Project 4R | \$17,269 | \$0 | \$0 | -100% | n/a |
| | 12100 Gifted and Talented | \$185,538 | \$210,837 | \$192,922 | 4% | -8% |
| | 12350 Homebound | \$4,509 | \$5,358 | \$16,722 | 271% | 212% |
| | 12520 Compensatory | \$55,315 | \$74,662 | \$56,762 | 3% | -24% |
| | 12900 Other Special Programs | \$611,112 | \$147,328 | \$152,533 | -75% | 4% |
| | 13600 Special Interest Programs | \$23,248 | \$98,880 | \$68,406 | 194% | -31% |
| | 14100 Elementary | \$37,908 | \$57,865 | \$45,309 | 20% | -22% |
| | 14200 Middle/Junior High | -\$1,440 | \$299 | \$0 | n/a | -100% |
| | 14300 High School | \$176,487 | \$197,209 | \$180,719 | 2% | -8% |
| | 16100 Remediation Testing | \$117,398 | \$103,640 | \$102,327 | -13% | -1% |
| | 22220 School Library | \$390,941 | \$308,496 | \$317,867 | -19% | 3% |
| | 22230 Audiovisual | \$13,785 | \$8,546 | \$9,072 | -34% | 6% |
| | 24100 Office of the Principal Services | \$1,293,881 | \$1,986,103 | \$2,084,159 | 61% | 5% |
| | 25820 Textbooks and Repairs | \$558,380 | \$227,733 | \$40,097 | -93% | -82% |
| | 25840 Other Textbook Rental Services | \$6,327 | \$2,674 | \$3,568 | -44% | 33% |
| | 25860 Textbooks and Workbooks | \$47,610 | \$102,702 | \$92,647 | 95% | -10% |
| | 25870 Materials and Supplies | \$6,451 | \$1,845 | \$2,412 | -63% | 31% |
| | 26497 Teachers Retirement Fund | \$575,555 | \$1,000,476 | \$1,039,315 | 81% | 4% |
| | 41100 Transfer Tuition | \$900 | \$48,095 | \$32,883 | > 500% | -32% |
| | 41300 Area Vocational Schools | \$198,188 | \$336,692 | \$363,810 | 84% | 8% |
| | 41400 Joint Services and Supply | \$1,311,508 | \$1,676,211 | \$1,831,042 | 40% | 9% |
| Student Academic Achievement Total | | \$20,515,119 | \$25,982,445 | \$25,958,403 | 27% | 0% |
| Student Instructional Support | | | | | | |
| | 21120 Attendance Services | \$4,190 | \$0 | \$0 | -100% | n/a |
| | 21130 Social Work Services | \$107,598 | \$119,834 | \$122,178 | 14% | 2% |
| | 21220 Counseling Services | \$354,091 | \$367,461 | \$394,455 | 11% | 7% |
| | 21240 Information Services | \$0 | \$0 | \$61 | n/a | n/a |

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|--|---|--------------------|--------------------|--------------------|------------------|-----------------|
| | 21340 Nurse Services | \$179,840 | \$221,831 | \$221,361 | 23% | 0% |
| | 22110 Service Area Direction | \$3,140 | \$0 | \$6,842 | 118% | n/a |
| | 22120 Instruction & Curriculum Development | \$57,563 | \$9,701 | \$11,528 | -80% | 19% |
| | 22130 Instructional Staff Training Services | \$2,088 | \$1,240 | \$1,211 | -42% | -2% |
| | 23110 Service Area Direction | \$27,215 | \$40,159 | \$117,648 | 332% | 193% |
| | 23190 Other Governing Body Services | \$8,434 | \$0 | \$0 | -100% | n/a |
| | 23210 Office of the Superintendent | \$508,468 | \$688,945 | \$695,707 | 37% | 1% |
| | 26410 Service Area Direction | \$0 | \$90,000 | \$95,000 | n/a | 6% |
| | 26450 Health Services | \$22,153 | \$13,008 | \$18,572 | -16% | 43% |
| | 26700 Technology Coordinator | \$0 | \$0 | \$0 | n/a | n/a |
| | 26710 Technology Support and Maintenance | \$0 | \$283,897 | \$300,585 | n/a | 6% |
| Student Instructional Support Total | | \$1,274,780 | \$1,836,075 | \$1,985,148 | 56% | 8% |
| Overhead and Operational | | | | | | |
| | 23160 Promotion Expenses | \$5,597 | \$4,035 | \$4,892 | -13% | 21% |
| | 25210 Service Area Direction | \$112,656 | \$127,063 | \$109,465 | -3% | -14% |
| | 25240 Payroll Services | \$0 | \$2,484 | \$2,480 | n/a | 0% |
| | 25250 Financial Accounting | \$0 | \$658 | \$1,278 | n/a | 94% |
| | 25291 Refund of Revenue | \$2,164 | \$1,702,802 | \$5,362 | 148% | -100% |
| | 25295 Bank Service Charge | \$0 | \$0 | \$0 | n/a | n/a |
| | 25360 Rent of Buildings & Equipment | \$931,682 | \$1,217,932 | \$1,313,494 | 41% | 8% |
| | 25410 Service Area Direction | \$76,218 | \$105,951 | \$9,083 | -88% | -91% |
| | 25420 Maintenance of Buildings | \$2,556,080 | \$3,627,725 | \$3,898,412 | 53% | 7% |
| | 25430 Maintenance of Grounds | \$259,052 | \$423,205 | \$369,946 | 43% | -13% |
| | 25440 Maintenance of Equipment | \$317,525 | \$245,377 | \$321,824 | 1% | 31% |
| | 25460 Security Services | \$761 | \$47,000 | \$53,846 | > 500% | 15% |
| | 25470 Insurance (other than buses) | \$134,908 | \$496,960 | \$278,872 | 107% | -44% |
| | 25510 Service Area Direction | \$226,771 | \$314,119 | \$359,586 | 59% | 14% |
| | 25520 Vehicle Operation | \$771,561 | \$971,049 | \$976,341 | 27% | 1% |
| | 25540 Vehicle Servicing and Maintenance | \$421,846 | \$720,438 | \$616,263 | 46% | -14% |
| | 25550 Purchase of School Buses | \$499,688 | \$477,502 | \$0 | -100% | -100% |
| | 25560 Insurance on Buses | \$127,525 | \$86,036 | \$60,217 | -53% | -30% |
| | 25590 Other Pupil Transportation Services | \$45,592 | \$155,613 | \$51,716 | 13% | -67% |
| | 25610 Service Area Direction | \$839,202 | \$1,155,630 | \$1,192,382 | 42% | 3% |
| | 25620 Food Preparation and Dispensing | \$75,321 | \$74,722 | \$82,876 | 10% | 11% |
| | 25630 Food Delivery | \$1,405 | \$1,811 | \$797 | -43% | -56% |
| | 25640 Food Purchases | \$577,044 | \$798,152 | \$843,853 | 46% | 6% |
| | 25690 Other Food Services | \$25,030 | \$86,509 | \$66,654 | 166% | -23% |
| | 25720 Purchasing | \$0 | \$0 | \$136,920 | n/a | n/a |
| | 25730 Warehousing and Distributing | \$45,290 | \$44,961 | \$57,049 | 26% | 27% |
| | 25950 Other Assessments | \$0 | \$16,188 | \$0 | n/a | -100% |

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|---------------------------------------|--|--------------------|---------------------|---------------------|------------------|-----------------|
| | 26300 Information Services | \$0 | \$31,682 | \$4,735 | n/a | -85% |
| | 26495 Official Bonds | \$1,183 | \$1,550 | \$1,550 | 31% | 0% |
| | 26499 Other | \$13,653 | \$0 | \$0 | -100% | n/a |
| | 26600 Data Processing | \$56,628 | \$290,866 | \$302,353 | 434% | 4% |
| | 26900 Other Staff Services | \$0 | \$5,038 | \$0 | n/a | -100% |
| | 31000 Direction of Community Services | \$0 | \$520 | \$1,197 | n/a | 130% |
| | 32000 Community Recreation | \$38,277 | \$74,115 | \$78,521 | 105% | 6% |
| | 34000 Athletic Coaches | \$327,512 | \$548,304 | \$530,670 | 62% | -3% |
| | 52200 Temporary Loans, INTEREST ON DEBT | \$322,034 | \$291,631 | \$326,708 | 1% | 12% |
| Overhead and Operational Total | | \$8,812,204 | \$14,147,628 | \$12,059,343 | 37% | -15% |
| Nonoperational | | | | | | |
| | 25320 Land Acquisition and Development | -\$6,040 | \$0 | \$0 | n/a | n/a |
| | 25330 Professional Services | \$61,891 | \$116,985 | \$158,654 | 156% | 36% |
| | 25350 Building Acquisition/Construction/Improvement | \$336,393 | \$0 | \$0 | -100% | n/a |
| | 25351 Building Acquisition/Construction/Improvement | \$1,439,176 | \$713,382 | \$988,427 | -31% | 39% |
| | 25352 Energy Savings Contracts | \$0 | \$741 | \$210 | n/a | -72% |
| | 25355 Sports Facilities | \$0 | \$277,317 | \$84,672 | n/a | -69% |
| | 25380 Purchase of Mobile or Fixed Equipment | \$1,002,897 | \$957,535 | \$791,167 | -21% | -17% |
| | 25390 Other Facilities Acquisition & Construction | \$31,340 | \$141,518 | \$248,813 | > 500% | 76% |
| | 51100 Bonds, PRINCIPAL OF DEBT | \$360,000 | \$525,000 | \$515,000 | 43% | -2% |
| | 51600 Other Tax Board Approved Debt, PRINCIPAL OF DE | \$0 | \$0 | \$24,200 | n/a | n/a |
| | 52100 Bonds, INTEREST ON DEBT | \$43,395 | \$375,260 | \$1,142,735 | > 500% | 205% |
| | 53100 Buildings, LEASE RENTAL | \$5,412,859 | \$9,605,000 | \$9,605,000 | 77% | 0% |
| | 59100 Bond Registrars Fee | \$12,000 | \$0 | \$0 | -100% | n/a |
| Nonoperational Total | | \$8,693,911 | \$12,712,737 | \$13,558,878 | 56% | 7% |
| prorated | | | | | | |
| | 26491 PERF | \$403,936 | \$490,331 | \$507,681 | 26% | 4% |
| | 26492 Social Security | \$1,581,252 | \$2,000,537 | \$1,997,756 | 26% | 0% |
| | 26493 Workmen's Compensation | \$0 | \$22,000 | \$30,000 | n/a | 36% |
| | 26494 Group Insurance | \$3,148,259 | \$7,528,373 | \$7,826,478 | 149% | 4% |
| | 26496 Unemployment Compensation | \$2,827 | \$13,504 | \$3,691 | 31% | -73% |
| | 26498 Severance/Early Retirement Pay | \$362,803 | \$2,039,858 | \$1,815,366 | 400% | -11% |
| prorated Total | | \$5,499,077 | \$12,094,602 | \$12,180,973 | 122% | 1% |

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|---------------|---|---------------------|---------------------|---------------------|-------------------------|------------------------|---------------------|---------------------|---------------------|
| | 1006 Category | FY1997 | FY2006 | FY2007 | 10 Year Increase | 1 Year Increase | | | |
| | Student Academic Achievement | \$24,896,877 | \$32,963,562 | \$35,586,639 | 43% | 8% | 55.6% | 49.4% | 54.1% |
| | Student Instructional Support | \$1,550,475 | \$2,171,450 | \$2,568,376 | 66% | 18% | 3.5% | 3.3% | 3.9% |
| | Overhead and Operational Nonoperational | \$9,653,829 | \$18,925,737 | \$14,028,851 | 45% | -26% | 21.6% | 28.3% | 21.3% |
| | Nonoperational | \$8,693,911 | \$12,712,737 | \$13,558,878 | 56% | 7% | 19.4% | 19.0% | 20.6% |
| | Grand Total | \$44,795,092 | \$66,773,487 | \$65,742,744 | 47% | -2% | | | |

| | FY1997 | FY2006 | FY2007 |
|---|--------------|--------------|--------------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 59.0% | 52.6% | 58.0% |